February 24, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Kazumasa YOSHIDA et al.

Group Art Unit: 3723

Application No.: 10/661,631

Examiner:

M. Rachuba

PATENT APPLICAT

Filed:

September 15, 2003

Docket No.: 117188

For:

GRINDING WHEEL HAVING CORE BODY COATED WITH IMPERMEABLE COATING

LARGE ENTITY PETITION FOR 1st - 3rd EXTENSION OF TIME UNDER 37 C.F.R. §1.136(a) AND TRANSMITTAL OF FEE UNDER 37 C.F.R. §1.17

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Transmitted herewith is a response to the outstanding Official Action in the above-identified patent application. The shortened statutory period having expired January 26, 2005, an extension of time for a period of  $\underline{1}$  month is hereby requested. Attached hereto is our Check No.  $\underline{163911}$  in the amount of  $\underline{\$120}$  in payment for:

Extension fee for response within first month pursuant to §1.136(a) (\$120.00) X

Extension fee for response within second month pursuant to §1.136(a) (\$450.00)

Extension fee for response within third or subsequent month pursuant to §1.136(a) (\$1020.00)

The Commissioner is hereby authorized to charge any additional fee or credit any overpayment associated with this communication to Deposit Account No. 15-0461. Two copies of this petition are enclosed.

Kespectrylly/submitted

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120.00 DP

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JAO:CPW/ldg

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**DEPOSIT ACCOUNT USE AUTHORIZATION** Please grant any extension necessary for entry; Charge any fee due to our Deposit Account No. 15-0461